

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Bend Community Sch Corp (7205)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$336,591	\$377,487	n/a	12%
	11100 Elementary	\$25,604,914	\$25,486,034	\$25,083,438	-2%	-2%
	11200 Middle/Junior High	\$6,933,787	\$16,665,096	\$16,841,710	143%	1%
	11300 High School	\$13,783,791	\$15,566,426	\$15,164,610	10%	-3%
	11410 Agriculture A	\$23,971	\$6,853	\$7,997	-67%	17%
	11450 Consumer and Homemaking	\$48,288	\$0	\$0	-100%	n/a
	11480 Industrial Education A	\$124,866	\$158,510	\$157,264	26%	-1%
	11510 Cooperative Education	\$300,699	\$6,099	\$6,201	-98%	2%
	11590 Other Vocational Education Programs	\$212,379	\$489,416	\$445,220	110%	-9%
	11630 High School	\$0	\$112,486	\$168,436	n/a	50%
	11900 Other Regular Programs	\$3,760	\$0	\$0	-100%	n/a
	12150 High Ability Students	\$0	\$196,008	\$236,278	n/a	21%
	12210 Mild Mental Handicap	\$2,792,735	\$10,692,825	\$10,851,783	289%	1%
	12220 Moderate Mental Handicap	\$121,397	\$0	\$0	-100%	n/a
	12230 Mental Handicap	\$2,163,112	\$3,113,259	\$3,200,214	48%	3%
	12310 Orthopedic Impairment	\$480,648	\$550,543	\$593,547	23%	8%
	12330 Visual Impairment	\$92,777	\$118,993	\$120,184	30%	1%
	12340 Hearing Impairment	\$245,213	\$500,455	\$525,539	114%	5%
	12350 Homebound	\$286,044	\$166,489	\$147,309	-49%	-12%
	12410 Emotional Handicap - Full Time	\$1,535,575	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$79,587	\$0	\$0	-100%	n/a
	12520 Compensatory	\$311,155	\$767,782	\$1,176,384	278%	53%
	12610 Learning Disability - Full Time	\$1,460,871	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$1,535,171	\$1,101,830	\$1,115,870	-27%	1%
	12810 Special Education Preschool	\$0	\$3,878,061	\$3,789,702	n/a	-2%
	12900 Other Special Programs	\$294,662	\$1,830,118	\$1,830,911	> 500%	0%
	13100 Adult Basic Education	\$441,859	\$870,079	\$850,152	92%	-2%
	13200 Advanced Adult Education	\$211,629	\$456,621	\$511,935	142%	12%
	13900 Other Adult/Continuing Ed Programs	\$6,527	\$19,886	\$26,255	302%	32%
	14100 Elementary	\$181,831	\$450,215	\$651,003	258%	45%
	14200 Middle/Junior High	-\$170	\$0	\$107,745	n/a	n/a
	14300 High School	\$271,493	\$360,609	\$377,596	39%	5%
	16100 Remediation Testing	\$549,309	\$41,424	\$501,627	-9%	> 500%
	21520 Speech Pathology Services	\$1,203,698	\$1,908,325	\$1,911,119	59%	0%
	21530 Audiology Services	\$1,121	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$28,883	\$29,787	\$28,956	0%	-3%
	22220 School Library	\$1,203,362	\$1,435,467	\$1,543,389	28%	8%
	22230 Audiovisual	\$43,481	\$32,154	\$33,523	-23%	4%
	22290 Other Education Media Services	\$82,892	\$79,055	\$81,294	-2%	3%
	24100 Office of the Principal Services	\$3,799,346	\$6,400,969	\$6,282,794	65%	-2%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Bend Community Sch Corp (7205)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25810 Direction of Rental Services	\$4,272	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$1,854,685	\$492,675	\$557,060	-70%	13%
	25860 Textbooks and Workbooks	\$251,354	\$788,602	\$1,377,707	448%	75%
	25870 Materials and Supplies	\$0	\$0	\$0	n/a	n/a
	25890 Other Textbook Resale Services	\$892	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$3,088,589	\$5,511,237	\$4,976,121	61%	-10%
	41100 Transfer Tuition	\$229,311	\$189,182	\$257,293	12%	36%
Student Academic Achievement Total		\$71,889,766	\$100,810,161	\$101,915,654	42%	1%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	21120 Attendance Services	\$200,822	\$300,592	\$305,968	52%	2%
	21130 Social Work Services	\$377,262	\$10,678	\$15,644	-96%	46%
	21210 Service Area Direction	\$141,284	\$275,057	\$320,148	127%	16%
	21220 Counseling Services	\$1,573,780	\$1,572,290	\$1,545,856	-2%	-2%
	21230 Appraisal Services	\$37,389	\$500	\$7,000	-81%	> 500%
	21250 Records Maintenance	\$94,310	\$123,878	\$125,964	34%	2%
	21310 Service Area Direction	\$26,985	\$28,658	\$15,519	-42%	-46%
	21320 Medical Services	\$965	\$4,400	\$189	-80%	-96%
	21330 Dental Services	\$626	\$1,058	\$1,982	217%	87%
	21340 Nurse Services	\$561,944	\$923,640	\$974,939	73%	6%
	21390 Other Health Services	\$7,320	\$11,286	\$17,269	136%	53%
	21420 Psychological Testing	\$630,221	\$1,049,251	\$1,178,024	87%	12%
	21610 Service Area Direction	\$40,876	\$241,381	\$141,838	247%	-41%
	21690 Other Special Education Administration	\$127,994	\$438,169	\$395,404	209%	-10%
	22110 Service Area Direction	\$1,385,782	\$1,627,093	\$1,193,073	-14%	-27%
	22120 Instruction & Curriculum Development	\$480,648	\$3,246,900	\$3,532,405	> 500%	9%
	22130 Instructional Staff Training Services	\$14,931	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$60,522	\$85,597	\$84,855	40%	-1%
	23190 Other Governing Body Services	\$0	\$7,755	\$8,574	n/a	11%
	23210 Office of the Superintendent	\$179,342	\$496,556	\$516,946	188%	4%
	23220 Community Relations	\$77,209	\$82,802	\$112,785	46%	36%
	23290 Other Executive Administrative Services	\$292	\$163,560	\$155,086	> 500%	-5%
	24900 Other Support Services - School Admin.	\$101,727	\$622,147	\$680,533	> 500%	9%
	26410 Service Area Direction	\$168,233	\$499,899	\$496,489	195%	-1%
	26420 Employment and Placement	\$130,511	\$0	\$735	-99%	n/a
	26440 Inservice Training (Non-Instructional)	\$6,752	\$13,279	\$15,448	129%	16%
	26450 Health Services	\$16,541	\$12,899	\$29,606	79%	130%
Student Instructional Support Total		\$6,444,267	\$11,839,326	\$11,872,278	84%	0%
Overhead and Operational						

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Bend Community Sch Corp (7205)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	23150 Legal Services	\$267,081	\$360,568	\$606,433	127%	68%
	23160 Promotion Expenses	\$4,392	\$20,480	\$15,096	244%	-26%
	23230 Staff Relations and Negotiations	\$63,301	\$8,101	\$8,805	-86%	9%
	25110 Office of the Business Manager	\$106,334	\$256,189	\$252,635	138%	-1%
	25210 Service Area Direction	\$54,804	\$130,958	\$134,676	146%	3%
	25220 Budgeting	\$34,031	\$43,857	\$42,661	25%	-3%
	25230 Receiving and Disbursing Funds	\$26,976	\$29,682	\$19,477	-28%	-34%
	25240 Payroll Services	\$79,006	\$81,247	\$79,042	0%	-3%
	25250 Financial Accounting	\$91,826	\$124,427	\$119,749	30%	-4%
	25260 Internal Auditing	\$39,126	\$73,308	\$74,000	89%	1%
	25270 Property Accounting	\$0	\$28,267	\$6,898	n/a	-76%
	25291 Refund of Revenue	\$14,624	\$34,160	\$51,534	252%	51%
	25295 Bank Service Charge	\$0	\$1,375	\$1,607	n/a	17%
	25296 Cash Change	\$21,470	\$0	\$0	-100%	n/a
	25299 Other	\$129,857	\$103,267	\$112,275	-14%	9%
	25360 Rent of Buildings & Equipment	\$63,683	\$60,568	\$105,952	66%	75%
	25410 Service Area Direction	\$99,156	\$171,926	\$172,757	74%	0%
	25420 Maintenance of Buildings	\$8,132,146	\$12,933,736	\$12,378,265	52%	-4%
	25430 Maintenance of Grounds	\$41,736	\$48,637	\$39,426	-6%	-19%
	25440 Maintenance of Equipment	\$1,716,111	\$3,480,453	\$3,377,564	97%	-3%
	25450 Vehicle Maintenance (other than buses)	\$83,795	\$174,114	\$190,572	127%	9%
	25460 Security Services	\$440,880	\$642,053	\$685,685	56%	7%
	25470 Insurance (other than buses)	\$252,551	\$1,175,034	\$1,571,545	> 500%	34%
	25510 Service Area Direction	\$363,169	\$678,659	\$662,726	82%	-2%
	25520 Vehicle Operation	\$2,728,751	\$4,925,965	\$4,938,119	81%	0%
	25530 Monitoring Services	\$28,738	\$37,212	\$28,715	0%	-23%
	25540 Vehicle Servicing and Maintenance	\$844,235	\$1,798,670	\$1,912,425	127%	6%
	25550 Purchase of School Buses	\$177,632	\$1,754,238	\$3,537,199	> 500%	102%
	25560 Insurance on Buses	\$92,580	\$390,176	\$312,661	238%	-20%
	25570 Insurance on Pupils	\$27,882	\$95,878	\$130,887	369%	37%
	25580 Contracted Transportation Services	\$2,340,951	\$1,926,449	\$1,785,588	-24%	-7%
	25590 Other Pupil Transportation Services	\$57,097	\$100,829	\$55,891	-2%	-45%
	25610 Service Area Direction	\$178,689	\$201,510	\$192,449	8%	-4%
	25620 Food Preparation and Dispensing	\$5,051,027	\$6,608,340	\$6,339,639	26%	-4%
	25630 Food Delivery	\$46,922	\$53,266	\$58,640	25%	10%
	25710 Service Area Direction	\$44,685	\$82,874	\$82,095	84%	-1%
	25720 Purchasing	\$55,992	\$141,483	\$139,497	149%	-1%
	25730 Warehousing and Distributing	-\$28,344	\$107,591	\$147,678	n/a	37%
	25740 Printing, Publishing and Duplicating	-\$27,444	-\$73,732	-\$53,725	n/a	n/a
	25790 Other Internal Services	\$100,832	\$58,429	-\$17,876	-118%	-131%
	25940 Settlements	\$32,000	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$144,017	\$226,253	\$416,494	189%	84%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Bend Community Sch Corp (7205)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26495 Official Bonds	\$4,694	\$0	\$0	-100%	n/a
	26499 Other	\$2,318	\$0	\$0	-100%	n/a
	26500 Statistical Services	\$0	\$0	\$0	n/a	n/a
	26600 Data Processing	\$366,799	\$317,680	\$322,329	-12%	1%
	26900 Other Staff Services	\$0	\$1,458,738	\$789,261	n/a	-46%
	31000 Direction of Community Services	\$0	\$482,861	\$637,990	n/a	32%
	33000 Civic Services	\$7,062	\$93,674	\$99,788	> 500%	7%
	34000 Athletic Coaches	\$833,727	\$1,035,500	\$1,063,872	28%	3%
	39200 Contributions to Historical Societies	\$162,908	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$316,465	\$186,248	\$186,126	-41%	0%
	39500 Child Care Services	\$43,018	\$31,720	\$277	-99%	-99%
	39900 Other Community Services	\$300,885	\$548,354	\$476,231	58%	-13%
	52200 Temporary Loans, INTEREST ON DEBT	\$578,996	\$505,979	\$530,953	-8%	5%
Overhead and Operational Total		\$26,639,168	\$43,757,251	\$44,822,582	68%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$1,484,630	\$379,338	\$270,400	-82%	-29%
	25330 Professional Services	\$1,683,633	\$2,218,003	\$1,021,689	-39%	-54%
	25340 Educational Specifications Development	\$14,154	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$7,279,354	\$29,311,689	\$9,203,763	26%	-69%
	25370 Purchase of Moveable Equipment	\$745,106	\$566,039	\$540,045	-28%	-5%
	25380 Purchase of Mobile or Fixed Equipment	\$2,387,282	\$2,228,706	\$2,035,560	-15%	-9%
	25390 Other Facilities Acquisition & Construction	\$242,743	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$2,258,626	\$2,517,152	n/a	11%
	52100 Bonds, INTEREST ON DEBT	\$2,109,875	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$3,665,710	\$16,244,500	\$16,744,053	357%	3%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$434,469	\$593,650	\$731,764	68%	23%
Nonoperational Total		\$20,046,955	\$53,800,552	\$33,064,426	65%	-39%
prorated						
	26491 PERF	\$1,955,604	\$2,946,648	\$3,118,223	59%	6%
	26492 Social Security	\$6,355,493	\$8,703,376	\$8,721,275	37%	0%
	26493 Workmen's Compensation	\$453,030	\$845,098	\$742,252	64%	-12%
	26494 Group Insurance	\$14,736,477	\$61,787,814	\$61,970,331	321%	0%
	26496 Unemployment Compensation	\$32,598	\$259,158	\$254,814	> 500%	-2%
	26498 Severance/Early Retirement Pay	\$0	\$311,127	\$1,197,980	n/a	285%
prorated Total		\$23,533,203	\$74,853,221	\$76,004,875	223%	2%
Not Categorized						
	39000 Other Community Services	\$0	\$0	\$0	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Bend Community Sch Corp (7205)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Not Categorized Total		\$0	\$0	\$0	n/a	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$89,453,533	\$155,814,613	\$157,661,470	76%	1%	60.2%	54.7%	58.9%
Student Instructional Support	\$7,829,212	\$17,485,482	\$17,585,349	125%	1%	5.3%	6.1%	6.6%
Overhead and Operational Nonoperational	\$30,868,438	\$57,440,039	\$58,845,663	91%	2%	20.8%	20.2%	22.0%
Not Categorized	\$20,402,176	\$54,320,378	\$33,587,333	65%	-38%	13.7%	19.1%	12.5%
Grand Total	\$148,553,358	\$285,060,512	\$267,679,815	80%	-6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.5%	60.8%	65.5%